

Supplemental Schedules

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CITY OF SPRINGFIELD, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2002

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number or Pass-Through Entity Identifying Number	Federal Expenditures in Fiscal Year 2000-2002
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607		\$ 1,225
2001 Local Law Enforcement Block Grant	16.592		43,201
COPS School Resource Officer	16.710	1999SHWX0530	83,332
Total U.S. Department of Justice			<u>127,758</u>
U.S. Department of Education			
Office of Elementary and Secondary Education			
Passed through Springfield School District 19			
Safe Schools Program	84.184L	S184L990228	<u>72,265</u>
U.S. Department of Housing and Urban Development			
HUD HOME Grant	14.239		855,179
HUD HOME Grant Program Income	14.239		123,291
Community Development Block Grant	14.218		718,241
Community Development Block Grant Program Income	14.218		97,780
Total U.S. Department of Housing and Urban Development			<u>1,794,491</u>
U.S. Department of the Interior			
Passed through State of Oregon Historical Preservation Office			
Historic Preservation Fund	15.904	HPF 9922, 0019, 0128	<u>7,632</u>
U.S. Department of Transportation			
Federal Transit Administration			
Transit Planning and Research			
Passed through Lane Transit District			
Bus Rapid Transit	20.514		6,992
State and Community Highway Safety			
Passed through Oregon Association Chiefs of Police			
Safety Belt and DUII	20.660		6,000
Highway Planning and Construction			
Passed through Oregon Department of Transportation	20.205	16982	<u>25,017</u>
42nd Street Bike Path			
Total U.S. Department of Transportation			<u>38,009</u>
Total Expenditures of Federal Awards			<u>\$ 2,040,155</u>

City of Springfield, Oregon

NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS

June 30, 2002

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

NOTE B – LOANS RECEIVABLE OUTSTANDING

The City had the following loan balances outstanding at June 30, 2002

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
Community Development Block Grant	14.218	\$1,493,299
HUD HOME Grant	14.239	<u>2,156,587</u>
		<u>\$3,649,886</u>

NOTE C – LOANS PAYABLE OUTSTANDING

As of June 30, 2002 the City did not have any loan balances outstanding included in the Schedule of Expenditures of Federal Awards.

City of Springfield, Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - ALL FUNDS

Year Ended June 30, 2002

	Taxes Receivable 7/1/2001	Tax Levy	Adjustments, Interest and Discounts	(Deduct) Collections	Taxes Receivable 7/1/2002
Prior Years	\$ 65,782		13,586	\$ (2,788)	76,580
1995-96	6,372		326	(1,534)	5,164
1996-97	12,973		(1,064)	(1,373)	10,536
1997-98	46,573		646	(25,063)	22,156
1998-99	103,309		3,379	(60,065)	46,623
1999-00	234,795		1,495	(115,615)	120,675
2000-01	533,554	-	(24,558)	(266,026)	242,970
2001-02		12,905,272	(472,608)	(11,910,378)	522,285
	<u>\$ 1,003,358</u>	<u>\$ 12,905,272</u>	<u>\$ (478,799)</u>	<u>\$ (12,382,842)</u>	<u>\$ 1,046,989</u>
Summary by Fund:					
General Fund				\$ 11,312,456	\$ 928,964
Debt Service Funds:					
Bancroft Redemption				151	5,520
General Obligation				<u>1,070,235</u>	<u>112,505</u>
				<u>\$ 12,382,842</u>	<u>\$ 1,046,989</u>

SCHEDULE OF OTHER TAX REVENUES RECEIVED

Special Revenue Funds	
Transient room taxes	\$ 603,825
911 Tax	<u>233,467</u>
	<u>\$ 837,292</u>

City of Springfield, Oregon

SCHEDULE OF BONDED DEBT TRANSACTIONS

Year Ended June 30, 2002

	Issue Date	Effective Interest Rate	Original Issue	Principal Transactions					Interest Transactions			
				Outstanding July 1, 2001	Issued	Bonds Matured/ Called	Bonds Paid	Outstanding June 30, 2002	Outstanding July 1, 2001	Matured 2001-02	Paid in 2001-02	Outstanding June 30, 2002
<u>General Obligation and Limited Tax Obligation Bonds</u>												
General issue bonds:												
Series 1996A	03-01-96	5.37	\$ 12,700,000	\$ 10,425,000	-	\$ 545,000	\$ 545,000	\$ 9,880,000	-	\$ 549,135	\$ 549,135	\$ -
Special assessment bonds with government commitment:												
Series 1994 One	10-01-94	6.00	265,000	\$ 15,000	-	15,000	15,000	\$ -	-	450	450	\$ -
Series 1996 One	06-01-96	5.75	405,000	\$ 30,000	-	30,000	30,000	\$ -	-	1,725	1,725	\$ -
Series 1997 One	06-01-97	5.15	450,000	\$ 115,000	-	55,000	55,000	\$ 60,000	-	4,506	4,506	-
Total all bonds				\$ 10,585,000	\$ -	\$ 645,000	\$ 645,000	\$ 9,940,000	\$ -	\$ 555,816	\$ 555,816	\$ -

Note: All bonds mature serially, except for series 1994 One, 1996 One, and 1997 One which are limited tax obligation term bonds.

City of Springfield, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENTS OF
CITY ISSUED GENERAL OBLIGATION BONDS
GENERAL ISSUE

June 30, 2002

		<u>Series 1996 A Bonds</u>		
	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	
2002-03	\$ 1,089,065	\$ 565,000	\$ 524,065	
2003-04	1,087,510	590,000	497,510	
2004-05	1,089,190	620,000	469,190	
2005-06	1,083,810	645,000	438,810	
2006-07	1,081,560	675,000	406,560	
2007-08	1,082,135	710,000	372,135	
2008-09	1,080,215	745,000	335,215	
2009-10	1,075,730	780,000	295,730	
2010-11	1,073,610	820,000	253,610	
2011-12	1,068,510	860,000	208,510	
2012-13	1,071,210	910,000	161,210	
2013-14	1,065,250	955,000	110,250	
2014-15	1,061,531	1,005,000	56,531	
	<u>\$ 14,009,326</u>	<u>\$ 9,880,000</u>	<u>\$ 4,129,326</u>	

City of Springfield, Oregon

Schedule of Future Bond and Interest Requirements

Limited Tax Obligation Bonds

Improvement Issues

June 30, 2002

	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2002-03	\$ 3,090	\$ -	\$ 3,090
2003-04	3,090	-	3,090
2004-05	3,090	-	3,090
2005-06	3,090	-	3,090
2006-07	3,090	-	3,090
2007-08	3,090	-	3,090
2008-09	<u>63,090</u>	<u>60,000</u>	<u>3,090</u>
	<u>\$ 81,630</u>	<u>\$ 60,000</u>	<u>\$ 21,630</u>

City of Springfield, Oregon

SUMMARY OF PROPRIETARY FUND TYPES FIXED ASSETS

June 30, 2002

	Cost June 30, 2002	Balance July 1, 2001	Accumulated Depreciation Net Additions (Deletions)	Balance June 30, 2002	Net Book Value June 30, 2002
<u>Enterprise Funds</u>					
Sewer Utility:					
Plant and buildings	\$ 31,697,682	\$ 5,296,703	\$ 632,621	\$ 5,929,324	\$ 25,768,358
Machinery and equipment	583,486	385,725	16,796	402,521	180,965
	<u>32,281,168</u>	<u>5,682,428</u>	<u>649,417</u>	<u>6,331,845</u>	<u>25,949,323</u>
Land and land rights	230,667	-	-	-	230,667
Construction in progress	829,785	-	-	-	829,785
	<u>33,341,620</u>	<u>5,682,428</u>	<u>649,417</u>	<u>6,331,845</u>	<u>27,009,775</u>
Emergency Medical Services:					
Equipment	390,219	120,731	53,304	174,035	216,184
Building	174,894	51,786	5,862	57,648	117,246
	<u>565,113</u>	<u>172,517</u>	<u>59,166</u>	<u>231,683</u>	<u>333,430</u>
Land and land rights	332,999	-	-	-	332,999
	<u>898,112</u>	<u>172,517</u>	<u>59,166</u>	<u>231,683</u>	<u>666,429</u>
Booth Kelly:					
Plant and buildings	4,495,648	2,092,100	185,098	2,277,198	2,218,450
Land Improvement	507,931	255,317	25,397	280,714	227,217
	<u>5,003,579</u>	<u>2,347,417</u>	<u>210,495</u>	<u>2,557,912</u>	<u>2,445,667</u>
Land and land rights	2,227,673	-	-	-	2,227,673
	<u>7,231,252</u>	<u>2,347,417</u>	<u>210,495</u>	<u>2,557,912</u>	<u>4,673,340</u>
Total Enterprise Fund Types	\$ <u>41,470,984</u>	\$ <u>8,202,362</u>	\$ <u>919,078</u>	\$ <u>9,121,440</u>	\$ <u>32,349,544</u>
<u>Internal Service Fund</u>					
Vehicle and Equipment:					
Equipment	\$ 9,336,680	\$ 4,533,019	\$ (159,659)	\$ 4,373,360	\$ 4,963,320
Work in progress	1,187,012	-	-	-	1,187,012
	<u>10,523,692</u>	<u>4,533,019</u>	<u>(159,659)</u>	<u>4,373,360</u>	<u>6,150,332</u>
Total Internal Service Fund Types	<u>10,523,692</u>	<u>4,533,019</u>	<u>(159,659)</u>	<u>4,373,360</u>	<u>6,150,332</u>
Total Proprietary Fund Types	\$ <u>51,994,676</u>	\$ <u>12,735,381</u>	\$ <u>759,419</u>	\$ <u>13,494,800</u>	\$ <u>38,499,876</u>
<u>Component Units</u>					
Metropolitan Wastewater:					
Plant and buildings	\$ 60,453,720	\$ 25,271,458	\$ 1,551,106	\$ 26,822,564	\$ 33,631,156
Machinery and equipment	68,121,005	38,544,021	2,637,740	41,181,761	26,939,244
Other asset	1,082,845	135,909	55,718	191,627	891,218
	<u>129,657,570</u>	<u>63,951,388</u>	<u>4,244,564</u>	<u>68,195,952</u>	<u>61,461,618</u>
Construction in progress	991,908	-	-	-	991,908
Land and land rights	7,830,600	-	-	-	7,830,600
	<u>\$ 138,480,078</u>	<u>\$ 63,951,388</u>	<u>\$ 4,244,564</u>	<u>\$ 68,195,952</u>	<u>\$ 70,284,126</u>
Regional Fiber Consortium:					
Fiber	\$ <u>27,446,105</u>	\$ <u>-</u>	\$ <u>1,143,588</u>	\$ <u>1,143,588</u>	\$ <u>26,302,517</u>

City of Springfield, Oregon

COMPONENT UNIT
METROPOLITAN WASTEWATER MANAGEMENT COMMISSION
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
(NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2002

	Revised Budget	Budget Basis Actual	Variance	Adjustments to Budget Basis Actual	GAAP Basis Actual
Revenues:					
Charges for services	\$ 12,131,079	\$ 11,505,525	\$ (625,554)	\$ 71,631	\$ 11,577,156
Use of money and property	882,500	980,644	98,144	(175,708)	804,936
Licenses and permits	16,050	3,000	(13,050)	10,945	13,945
Fines and forfeitures	-	10,900	10,900	6,154	17,054
Miscellaneous receipts	4,047,500	3,819,985	(227,515)	(2,892,044)	927,941
Total revenues	17,077,129	16,320,054	(757,075)	(2,979,022)	13,341,032
Expenses:					
Current:					
General government:					
Personal services	30,720	30,655	65	-	30,655
Materials and services	16,998	1,902	15,096	-	1,902
Community development:					
Personal services	491,946	443,264	48,682	24,776	468,040
Materials and services	9,157,575	8,535,061	622,514	287,634	8,822,695
Capital outlay	1,549,856	445,469	1,104,387	(445,469)	-
Capital projects	7,255,750	349,970	6,905,780	(349,970)	-
Special payments	16,850,654	121,738	16,728,916	(121,738)	-
Interfund Transfers	2,649,925	2,626,121	23,804	(2,626,121)	-
Depreciation				4,603,225	4,603,225
Bad debt expense	-	-	-	4,828	4,828
Total expenses	38,003,424	12,554,180	25,449,244	1,377,165	13,931,345
Excess of revenues over (under) expenses	(20,926,295)	3,765,874	24,692,169	(4,356,187)	(590,313)
Other financing sources:					
Gain (loss) on disposal of assets	-	-	-	(11,090)	(11,090)
Excess of revenues and other financing sources over (under) expenses	(20,926,295)	3,765,874	24,692,169	(4,367,277)	(601,403)
Add depreciation on fixed assets acquired by grants and entitlements, externally restricted for capital acquisitions and construction that reduces contributed capital	-	-	-	3,707,472	3,707,472
Retained earnings, beginning of year	20,926,295	20,926,293	(2)	15,225,188	36,151,481
Residual equity transfer out	-	-	-	(1,757)	(1,757)
Retained earnings, end of year	\$ -	\$ 24,692,167	\$ 24,692,167	\$ 14,563,626	\$ 39,255,793

City of Springfield, Oregon

REGIONAL FIBER CONSORTIUM
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
(NONGAAP BUDGETARY BASIS) - BUDGET AND ACTUAL

Year Ended June 30, 2002

	Revised			Adjustments	GAAP
	Budget	Actual	Variance	to Budget Basis Actual	Basis Actual
Revenues:					
Use of money & property	\$ 800	\$ 314	\$ (486)	\$ (314)	\$ -
Miscellaneous receipts	<u>128,000</u>	<u>38,947</u>	<u>(89,053)</u>	<u>164,053</u>	<u>203,000</u>
Total revenues	<u>128,800</u>	<u>39,261</u>	<u>(89,539)</u>	<u>163,739</u>	<u>203,000</u>
Expenses:					
Current:					
Community development:					
Materials and services	105,200	48,221	56,979	-	48,221
Capital outlay	10,000	-	10,000	-	-
Special payments	23,324	-	23,324	-	-
Depreciation				1,143,588	1,143,588
Unrealized loss on investment	<u> </u>	<u> </u>	<u> </u>	<u>125</u>	<u>125</u>
Total expenses	<u>138,524</u>	<u>48,221</u>	<u>90,303</u>	<u>1,143,713</u>	<u>1,191,934</u>
Excess of revenues over (under) expenses	(9,724)	(8,960)	764	(979,974)	(988,934)
Retained earnings, beginning of year	<u>9,724</u>	<u>9,724</u>	<u>-</u>	<u>(74,560)</u>	<u>(64,836)</u>
Retained earnings, end of year	\$ <u><u>-</u></u>	\$ <u><u>764</u></u>	\$ <u><u>764</u></u>	\$ <u><u>(1,054,534)</u></u>	\$ <u><u>1,053,770</u></u>

City of Springfield, Oregon

DETAILED SUMMARY OF TRANSACTIONS
AGENCY FUND

Year Ended June 30, 1999

	Balance July 1, 1998	Receipts	Disbursements	Balance June 30, 1999
Diagnostic evaluation	5,034	9,484	8,752	5,766
Bail	75,241	310,358	287,717	97,882
State surcharge	3,309	22,247	23,978	1,578
Refunds Eugene	2,163	37,566	39,242	487
Refunds Springfield	166	19,270	18,412	1,024
Eugene bad debt recovery	1,266	5,145	3,052	3,359
Engineering/building deposits	44,440			44,440
Miscellaneous deposits	586,390	537,482	813,870	310,002
State assessments	(406)	376	425	(455)
Eugene ambulance collection	201,197	1,943,038	1,984,081	160,154
Vending machine	641			641
Earnest money deposits	2,000	11,950	13,950	-
Eugene Firemed member fees	250,989	879,346	732,576	397,759
Eugene Firemed reimbursement	179,337	2,202,011	2,227,714	153,634
Eugene Firemed refund	331	12,017	11,866	482
Springfield Firemed refund	1,160	15,146	16,002	304
Lane County septic system charges	-			-
Victim assistance	153	80	100	133
Drive while suspended conviction	(15)	90	90	(15)
DUII conviction	246	5,743	5,504	485
State mental health	165	3,537	3,409	293
MH permit issuance	40	2,430	2,350	120
Telephone clearing	1,691	54,421	60,261	(4,149)
Fuel clearing	21,650	164,308	169,984	15,974
Assessments clearing	-	118,487	118,487	-
Police forfeitures	87,857	57,146	832	144,171
County assessment fees	3,133	48,031	46,872	4,292
Medical liability assessment	670	4,972	4,864	778
Unitary assessment	6,647	95,719	93,621	8,745
Willamalane SDC	60,684	282,835	322,671	20,848
Intox Driver Prog Fd	214	2,767	2,616	365
Medical insurance continuations	(2,250)	79,781	80,411	(2,880)
Ambulance Collections Newberg	45,333	501,799	504,568	42,564
Bad Debt Recovery Newberg	290	2,437	2,316	411
Refunds Newberg	-	2,718	2,718	-
Newberg Firemed Reimbursement	8,341	68,835	72,869	4,307
Newberg Firemed Refunds	-	473	473	-
Unclaimed Property	13,788	5,456	4,342	14,902
Ambulance Collections Ashland	29,913	457,923	473,647	14,189
Bad Debt Recovery Ashland	526	1,577	1,674	429
Refunds Ashland	-	6,596	5,746	850
Firemed Reimbursements Ashland	2,206	66,462	67,246	1,422
Firemed Refunds Ashland	-			-
Ambulance Collections St. Paul	620	8,095	7,518	1,197
Bad Debt Recovery St. Paul	-	46	46	-
Refunds St. Paul	-	242	242	-
Firemed Reimbursements St. Paul	550	6,296	6,481	365
Ambulance Collections Crooked Rvr Ranch	-	9,262	7,904	1,358
Refunds Crooked River Ranch	-	436	436	-
Firemed Reimbursements Crooked Rvr Ranch	-	6,587	5,060	1,527
Ambulance Collections NETS	-	20,238	18,706	1,532
Refunds NETS	-	200	200	-
Firemed Reimbursements NETS	-	17,188	16,061	1,127
Employee Life Ins. Taxable Wages	-	41,269	41,269	-
	<u>1,635,710</u>	<u>8,149,918</u>	<u>8,333,231</u>	<u>1,452,397</u>

City of Springfield

SCHEDULE OF GROSS REVENUES AND OPERATING EXPENSES
FOR SEWER FUND RATE COVENANT - SEWER SYSTEM REVENUE BONDS
SERIES 1995 A

Fiscal Year Ending June 30, 2002

Gross Revenues:	
Charges for services (A)	\$ 5,577,598
Non-Operating Income (1) (A)	93,117
Interest Income (A)	241,880
SDC-Sewer (B)	<u>1,140,375</u>
Total Gross Revenues	<u>7,052,970</u>
Operating Expenses:	
Personal services (A)	2,340,196
Materials and services (A)	1,565,636
Financing Leases (C)	4,224
DEQ Loan payments	<u>72,591</u>
Total Operating Expenses	<u>3,982,647</u>
Net Revenues (2)	<u><u>\$ 3,070,323</u></u>

(1) Non-Operating Income includes intergovernmental revenues, licenses & fees and miscellaneous receipts.

(2) As defined in the Bond Indenture

(A) Page 61 of the City's CAFR

(B) Amount represents the sanitary and storm SDC, on a cash basis, as collected by the System Development Capital Projects Fund.

(C) Amount represents the Sewer Utility Fund's debt service payment for financing leases on a budgetary basis.

City of Springfield

SCHEDULE OF NET OPERATING REVENUE FOR SEWER FUND RATE
COVENANT - SEWER SYSTEM REVENUE BONDS, SERIES 1995A

Year Ended June 30, 2002

NET OPERATING REVENUE FOR RATE COVENANT PURPOSES

Sewer Fund operating revenues per Combining Statement of Revenues, Expenses and Changes in Retained Earnings (A)	\$ 5,670,715
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Add:

Interest income (A)	241,880
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Total gross revenues	<u>5,912,595</u>
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Sewer Fund operating expenses per Combining Statement of Revenues, Expenses and Changes in Retained Earnings (A)	4,560,285
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Less:

Depreciation (A)	(654,453)
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Add:

DEQ loan payments	72,591
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Financing leases	<u>4,224</u>
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Total expenses	<u>3,982,647</u>
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Net operating revenue	<u>1,929,948</u>
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AMOUNT REQUIRED

100% of Actual Annual Debt Service on all outstanding bonds for fiscal year ended June 30, 2002	<u>278,798</u>
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Excess of net operating revenue for rate covenant purposes over total amount required	<u><u>\$ 1,651,150</u></u>
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City of Springfield

SCHEDULE OF NET REVENUES FOR SEWER FUND RATE COVENANT
SEWER SYSTEM REVENUE BONDS SERIES 1995 A

Year Ended June 30, 2002

NET REVENUE FOR RATE COVENANT PURPOSES

Sewer Fund operating revenues per Combining Statement of Revenues, Expenses and Changes in Retained Earnings (A)	\$ 5,670,715
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Add:

Interest income (A)	241,880
SDC-Sewer	<u>1,140,375</u>

Total gross revenues	<u>7,052,970</u>
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Sewer Fund operating expenses per Combining Statement of Revenues, Expenses and Changes in Retained Earnings (A)	4,560,285
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Add:

DEQ loan payments	72,591
Financing leases	4,224

Less:

Depreciation (A)	<u>(654,453)</u>
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Total operating expenses	<u>3,982,647</u>
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Total net revenue	<u>3,070,323</u>
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AMOUNT REQUIRED

120% of Actual Annual Debt Service on all outstanding bonds for fiscal year ended 6/30/01	334,558
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100% of Actual Annual Debt Service on all outstanding subordinated debt for fiscal year ended 6/30/01	<u>386,521</u>
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Total amount required	<u>721,079</u>
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Excess of net revenue for rate covenant purposes over total amount required	<u>\$ 2,349,244</u>
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(A) Page 61 of City's CAFR

City of Springfield, Oregon

SUMMARY OF BOND PROCEEDS ACCOUNT ACTIVITY
SEWER SYSTEM REVENUE BONDS, SERIES 1995A

Fiscal Year Ending June 30, 2002

	Debt Service Account	Reserve Account	Total
Balance 06/30/01	\$ 26,788	\$ 325,652	\$ 352,440
Interest earned	1,224	6,995	8,219
Other deposits	239,076	-	239,076
Transfers	35,894	(35,894)	-
Disbursement	<u>(279,315)</u>	<u>-</u>	<u>(279,315)</u>
Balance 06/30/02	<u><u>\$ 23,667</u></u>	<u><u>\$ 296,753</u></u>	<u><u>\$ 320,420</u></u>